

**ABSTRAK**

**PENGEMBANGAN KOMIK SEBAGAI MEDIA PEMBELAJARAN  
AKUNTANSI UNTUK SISWA SMK**

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Penelitian ini bertujuan untuk mengembangkan media pembelajaran akuntansi berupa buku komik yang layak digunakan dalam pembelajaran akuntansi, khususnya pada kompetensi membuat jurnal penyesuaian, untuk meningkatkan pemahaman siswa SMK kelas XI.

Penelitian ini merupakan penelitian dan pengembangan (*Research and Development*). Pengembangan media pembelajaran berupa buku komik dilakukan dengan langkah-langkah: (1) analisis kebutuhan, (2) mengidentifikasi materi yang akan dikembangkan, (3) mendesain media pembelajaran, (4) produksi media pembelajaran, dan (5) validasi, uji coba, dan revisi produk. Validasi produk dilakukan oleh tiga orang ahli materi dan satu orang ahli media. Subjek uji coba adalah siswa kelas XI AK SMK Marsudi Luhur 1 Yogyakarta dan siswa kelas XI AK 3 SMK N 7 Gowongan. Uji coba dilakukan tiga tahap yaitu uji coba perorangan, uji coba kelompok kecil, dan uji coba lapangan. Teknik pengumpulan data yang digunakan adalah kuesioner dan wawancara. Data berupa hasil penilaian media pembelajaran dan saran untuk revisi produk dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa produk media pembelajaran berupa buku komik yang dikembangkan layak digunakan dan dapat meningkatkan pemahaman siswa SMK kelas XI AK, khususnya pada kompetensi membuat jurnal penyesuaian. Hal ini ditunjukkan oleh: (1) hasil penilaian oleh ahli materi I termasuk dalam kategori “sangat baik” dengan skor rata-rata sebesar 4,92, (2) hasil penilaian oleh ahli materi II termasuk dalam kategori “sangat baik” dengan skor rata-rata sebesar 4,57, (3) hasil penilaian oleh ahli materi III termasuk dalam kategori “sangat baik” dengan skor rata-rata sebesar 4,76, (4) hasil penilaian oleh ahli media termasuk dalam kategori “sangat baik” dengan skor rata-rata 4,89, (5) hasil penilaian pada uji coba perorangan termasuk dalam kriteria “sangat baik” dengan skor rata-rata sebesar 4,73, (6) hasil penilaian pada uji coba kelompok kecil termasuk dalam kriteria “sangat baik” dengan skor rata-rata sebesar 4,36, dan (7) hasil penilaian pada uji coba lapangan termasuk dalam kriteria “baik” dengan skor rata-rata keseluruhan sebesar 4,12.

**ABSTRACT**

**THE DEVELOPMENT OF COMICS AS A LEARNING MEDIA OF  
ACCOUNTING FOR SENIOR HIGH SCHOOL STUDENTS**

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This research aims to develop learning media of accounting like comic books which were appropriate for learning accounting, especially in the competence of making an adjustments journal to improve the understanding of the eleventh grade students.

This research was a Research and Development (R & D). The development of learning media were comic books was done with these steps: (1) need analysis, (2) identify the material that will be developed, (3) designing learning media, (4) production of learning media, and (5) validation, testing and revision of the product. The validity was done by three experts of material and one expert media. The subject of this research were the students of the eleventh grade students of the Accounting Departement of SMK Marsudi Luhur 1 Yogyakarta and SMK N 7 Gowongan. There were three steps for the trial: individual trial, small groups trial, and field trial. Data collection techniques were questionnaires and interviews. The data were the assessment of media and suggestions for revision products which were analyzed descriptively.

The results show that the product of learning media by applying comic books which were developed appropriately can improve the understanding of the eleventh grade students, especially in the competence of making an adjustments journal. It is shown from: (1) the first expert material who states that it is in a “very good” category with the average score is 4,92, (2) the second expert material who states that it is in a “very good” category with the average score is 4,57, (3) the third expert material who states that it is in a “very good” category with the average score is 4,76, (4) the expert media states that it is in a “very good” category with the average score is 4,89, (5) the individual trial shows that it is in a “very good” category with the average score is 4,73, (6) the small group trial shows that it is in a “very good” category with the average score is 4,36, and (7) the field trial shows that it is in a “good” category with the average score is 4,12.